App F IX 4

Previous References 1946 47 (nil)

File No 68-46

Serial Nos 26-28

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Three

Part B for Feb 47

SUBJECT

Levy of octroi duty on Cigarette and motor oil by the Bimlipatam Municipal Council

L108-54-5 dy 3 2 47

To

The Dy Accountant Controller

for Sanctions the -

5701

Letter NO A3 C1022/46-47 Dy 10-1-47 from the Dy Commr, Kadur Dt, requesting sanction to the levying octroi duty on cigarettes at annas 9 per 1000 and on Motor oil at annas one per gallon in the Bowring Town mclty.

It is stated that no objections have been received in response to the notification calling for objections.

The levy of octroi on beedies and cigarettes in the Chickballapur town mclty was not sanctioned According to the Byelaws framed by the Town mcl cls for the purpose of levying octroi, the levy can be limited under the terms of the Statute (Mysore Town mcltes Act 1933) only to "Tobacco" but not to articles manufactured out of it as observed by the Judges of the High Court A Bill for amending the Town mcltes Act 1933 in this behalf has been prepared, but it has yet to go before the RA etc, Until this is passed into Law, octroi cannot be levied on cigarettes as proposed Kind reference is also invited to the notes in para 5 in mcl file 68-46 placed below

It is stated in the Dc's letter that octroi is being levied on beedies in the Bowring Town mclty Whether this levy is legal is a point for Consideration

Octroi is also proposed to be levied on Motor oil at one anna per gallon

Kind reference is invited to schedule II

S 101/4

of section 61 clauses (iii) (iv) prescribing the
levy of maximum rates does stand as follows -

Class III — Oils & oil seeds —

Kerosene oil Rs 0-2-0 Per ton
Other oils " 0-2-0 Per maund of 960 tolas weight

Motor oil may perhaps be Classified under
other oils But the rate is quite different

If appd, the D C will be requested to note
the rate of octroi in terms of maunds as noted
in the schedule

Subject for orders

Ulb
29/1

In regard to the proposed levy of
octroi on foreign cigarettes at 2 as
per 1000, the D C has written stating
that, until the above Bill is
passed into Law, the proposal cannot be launched
His reply is the same as in the case of
the Karachi Municipality

Levy of Octroi
Levy
Dy
29/1

In regard to the levy of octroi on Motor
oil, the article may be brought under
class VIII of schedule II of the Taxation
Act 1933 and the proposal to levy octroi at
one anna per gallon on Motor oil
may be launched
in the Thar & Parkar

May be appd

new levy

Minister for Rev & Comm
28/1/40

Dy
29/1/40

OFFICE OF THE MINISTER FOR REVENUE
No. 5974
Date 28.1.40

5701/2 ML 68-46

Submit with draft for appl

29/1

Dy 1/147

TYPING SECTION
30 JAN 1947
GEN. ADV. SECTN

SL 27 To The Dy Commr, Kasur Dh
The Comptroller
No L 10854-5 dt 3-2-47

Accords sanction to levy action on
Motor oil at the rate proposed by the mcl

SL 28 To The Dy Commr Kasur Dh
No L 10856 dt 3-2-47

Explains the reasons as to why action
could not be levied on cigarettes

5/2/47

ml 68- 46 - 26

Office of the Deputy Commissioner,
Kadur District
Chikmagalur, dated, 10th January 1947

No.A3.C.1022/46-47.

To

The Secretary to Government of
His Highness the Maharaja of Mysore,
Revenue Department., Bangalore

GEN & REV SECRETARIAT
5701
19 JAN 1947
L S G BRANCH

Sir,

I have the honour to state that at present, the Birur Town Municipal Council, is levying Octroi on Tobacco and Beedies only and no Octroi is being levied on Cigarettes The Municipal Council has therefore resolved to levy Octroi on Cigarettes at annas two for 1000 and on Motor Oil at anna one per gallon. The prescribed formalities have been observed and no objections have been received from the public to the proposed levy. I therefore request that sanction of Government may be kindly obtained for the proposal of the Birur Municipal Council

The connected records are enclosed for favour of reference.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kadur District

I.MB.

07/1/47

G R S App F VI—G 2]

SUBJECT

Abs

Draft 1

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Section Mel II

File No 68-46

Serial No 27

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 3-2- 194

Signed by M. J R Rao

Read—Letter No A3 C 1022/46 47 Dy 10-1-47 from the Dy Comm, Kadur Dt requesting sanction to the resolution dated the 30th Oct 1946 of the Bangalore mel cl, to levy octroi duty on cigarettes at annas two per 1000 and on Motor oil at one anna per gallon in the mofussil and stating that necessary formalities have been observed in this behalf

Order No L 10854-5

D 13-2-47

Sanction is accorded to the levy of octroi on Motor oil at the rate proposed by the mel cl

The levy may be brought

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(vi) published in the Gazette Kannada Part ?

~~Order thereon—No.~~

under Class VIII of Schedule II
of the Mysore Town Meters Act 1933
and included in the list of articles in which action
was deferred

for
Dy Secy to Govt
Wks Rev Deptt

To the Dy Comm, Kadur Dist (for)
the Comptr

List of Enclosures

Copied by

Examined by

WD 04162—GPB—60 000—23 10 41

Appendix F G —1]

SUBJEC

Diary No of letter r plied to

General and Revenue Secretariat

( )

the 194

Date of issue 3 - 2 - 47

Signed by M GORao

List of enclosures

Copied by

Examined by

Draft II

Section ML

File No 68—46

Serial No 28.

No L 10856

To

The Dy Commr, Kadur Dt

Sir,

In Continuation of Go No L10854-5 pml 68-45-27 dt 3-2-47. sanctioning the levy of Octroi on Motor oil in the Birur town mcl, I am directed to state that the Bye laws framed by the mcl for the purpose of levying octroi can be limited under the terms of the Mysore Town metres Act 1933, only to "Tobacco" but not to articles manufactured out of it & that a Bill for amending the Town metres Act 1933 in this behalf

WD 02 4 —GPB—25 000— 4 6 46

has been prepared and it has
yet to go before the R A Jam
therefore to state that until the above
Bill is passed into Law, duties cannot
be levied on cigarettes as now proposed by the Bill

I have etc

for sec'y to Govt
Wks Rev Dept